

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 02-0076P

**Sales Tax
For October 1998**

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ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer was assessed late payment penalties for several sales tax returns that were not timely filed.

Taxpayer, in letters dated October 11, 2001 and November 29, 2001 requests that the department waive the late payment penalties because it has overpaid tax in the months of May through November 2000 in the amount of \$19,021.30 and the department has not yet refunded the monies. In addition it was not aware until too late that the person responsible for filing the returns did not do so.

I. **Tax Administration** – Penalty

DISCUSSION

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date.

Taxpayer states it took over a bad situation, cleaned it up, and has cooperated with the state of Indiana in all subsequent requests. Taxpayer has also complied fully in the past three years.

Taxpayer has not provided reasonable cause to allow a waiver of the penalty assessed. Payment was made late.

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FINDING

Taxpayer's protest is denied.

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